

PROCEDURE 1210.07 Federal Pass Through Funds
Issued January 1, 1994

SUBJECT: Federal Pass-Through Funds.

APPLICATION: Executive Branch Departments and Sub-units.

PURPOSE: To provide guidelines for identifying federal pass-through funds.

CONTACT AGENCY: Office of Financial Management (OFM).

TELEPHONE: 517/373-1010

FAX: 517/373-6458

SUMMARY: Pass-through entities (i.e., state agencies) must notify subrecipients of federal pass-through funds provided to them.

APPLICABLE FORMS: None.

PROCEDURES:

Agency:

- Notifies subrecipients (units of local or state government and nonprofit entities) of federal pass-through amount, Catalog for Domestic Assistance (CFDA) number and title, name of federal award, and name of federal agency providing funds, utilizing one of the following methods:
 - Warrant stub message - (i.e., federal pass-through fund type and dollar amount).
 - Website message - (i.e., federal pass-through fund type and dollar amount).
 - Contract language - Include standard language in contracts for the mix of federal/non-federal funds as well as total federal money included in the contract and reference to Single Audit Act and Circular A-133 requirements.
 - Year-end financial report - Within 90 days after fiscal year-end, (earlier reporting may be required, depending on the entity's fiscal year-end) report to each local government/nonprofit entity the total federal monies provided by the state agency; include names of programs to which monies apply.
- Notifies OFM annually, no later than October 1, of the method used to report federal pass-through funds in the current fiscal year.

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